THE WITED STATES PATENT AND TRADEMARK OFFICE

In re U.S. Patent Application of)
YAMAGIWA et al.)
Application Number: 10/575,943) Art Unit 2837
Filed: April 13, 2006)
For: SOUND ABSORBING STRUCTURE) Examiner) Luks, Jerry Austin
Attorney Docket No. SANK.0007)

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

COVER LETTER

Sir:

[x] The fee for submission of claims is calculated as shown below:

For	TOTAL WITH NEW CLAIMS ADDED	TOTAL CURRENTLY ON FILE	CLAIMS ALREADY PAID	Rате	CALCULATION
Total Claims	26	27	7 (Over 20)	x \$50	0
Independent Claims	2	2	(Over 3)	x \$210	0
Multiple Dependent Claim(s)				+ \$370	0
REDUCTION FOR FILING BY SMALL ENTITY (note 37 C.F.R. §§ 1.9, 1.27, 1.28).					
		- 1000	ТОТА	L	0

In addition, the below-identified communications are submitted in the above-captioned application or proceeding:

[x] Response to Office Action	[] Petition for Extension of Time (1 month)
(with Claim Election and Amendments)	[] Terminal Disclaimer
[] Substitute Specification	[] sheets of replacement
[] Preliminary Amendment	drawings
[] Information Disclosure Statement	[] Request for Continued Examination

[]	Please charge my Deposit Account Number in the amount of to cover the fees fo A duplicate copy of this paper is enclosed.
[]	A check in the amount of to cover the fee is enclosed.
[x]	The Commissioner is hereby authorized to charge any additional fees associated with thi communication, including fees under 37 C.F.R. § 1.16 and 1.17, or credit any overpayment to Deposi Account Number 08-1480.
	Respectfully submitted,
	Stanley P. Fisher
	Registration Number 24,344
	Juan Carlos A. Marquez (Registration No. 34,072

REED SMITH LLP

3110 Fairview Park Drive Suite 1400 Falls Church, Virginia 22042 (703) 641-4200 August 18, 2008

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Attorney Docket No. SANK.0007) Luks, Jerry Austin

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		Respectfully	submitted,
		Stanley P. F	
		Registration	Number 24,344
		JOL JOHN THE STATE OF THE STATE	447
		Juan Carlos	A/Marquez
		/ Registration	No. 34.072

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Attorney Docket No. SANK.0007) LURS, JERRI AUSTIN

Commissioner of Patents P.O. Box 1450 Alexandria, VA 22313-1450

RESPONSE TO RESTRICTION REQUIREMENT AND AMENDMENT

Sir:

This is in response to the Office Action mailed on July 17, 2008, the period of response to which is set to expire on August 17, 2008. Applicants hereby provisionally elect the continued prosecution of the invention identified as Species VIII, and correspondingly recited in claims 1, 5, 8, 10, and 15 with traverse.